

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.

BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Physical Hearing)

I.T.A. No. 05 & 06/Asr/2025
Assessment Year: NA

Om Chandan Braham Putra Sanstha Old, Lane 20, Qtr 16, Building No. 117 Jagti Jammu. [PAN:-AAAA09415E] Appellant	Vs.	CIT (Exemption), Chandigarh. Respondent
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I.T.A. No. 12/Asr/2025
Assessment Year: N/A

Shri Sanatan Dharam Shital Nath Ashram Sabha, Ram Singh Palace, New Secretariat Road, Dogra Hall, Jammu H.O. Jammu. [PAN: ABTAS8226P] Appellant	Vs.	CIT (Exemption), Chandigarh. Respondent
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Appellant by	Sh. U. K. Handoo, CA.
Respondent by	Mrs. Roshanta Kumari Meena, CIT (DR)

Date of Hearing	22.09.2025
Date of Pronouncement	26.09.2025

ORDER

Per Bench.:

These appeals are filed by the assessee against the separate order of the CIT(E), Chandigarh, even dated 11/12/2024, rejecting their application for registration u/s 12A(1) (ac)(iii) of the Act 1961.

2. At the outset, the Ld. AR for the assessee submitted that the Id. CIT(E) has rejected the application on the ground that re-registration of the society has not been done as per the provisions of the Societies Registration Act without allowing the opportunity of hearing to the assessee before rejection of their application. The Id. AR of the contended that application for re-registration has already been made before appropriate authorities, Government of Jammu & Kashmir, and on account of change in status of Jammu & Kashmir State to Union Territory, the rules for registration has undergone change and it was taking longer time for completion of the entire process. There has been a delay in communication from the registrar of societies J&K in acknowledging the receipt of an application for registration of society and issuing the required reregistration certificate to that effect. As such, the matter has been pending for verification of credentials of the society with the office of the registrar of society, Jammu & Kashmir. The Appellant has agreed to file reregistration certificate as required before the Id. CIT(E), Chandigarh and requested that may be remanded back to the CIT (E) to adjudicate the matter afresh after affording due opportunity of being heard. The Ld. DR has no objection to the request of the assessee if he furnishes the required reregistration certificate as per amended rules.

3. Having heard both the sides, perusal of the material available in record, and documentary evidence furnished before us, we consider it appropriate to remand the matter back to the file of the learned CIT (Exemption) for considering the application of the appellant society afresh in the light of the copy of registration

certificate of the society to be issued by the competent authority the Registrar of societies of Jammu and Kashmir under Societies Registration Act, 1960, which the assessee has undertaken to file before the Ld. CIT(E). The appellant society also undertakes to cooperate in the fresh proceedings before the Ld. CIT(E).

4. In view of the principles of natural justice, we restore back the matter to the file of the Ld. CIT(E) to adjudicate the matter afresh after considering the written submission and evidence filed on record and may be filed before him during the fresh proceedings after granting sufficient opportunity of being heard to the assessee in accordance with law.

5. Accordingly, assessment order is set aside and matter is remanded back to the file of the assessing officer to pass de novo assessment as per law.

6. In the result, the captioned appeal of the assessee is allowed for statistical purposes.

I.T.A. No. 6/Asr/2025

7. In the present appeal, the assessee challenged rejection its application for approval u/s 80G (5) filed on 28.06.2024 in Form 10AB by the Id. CIT(E) vide order dated 11.12.2024.

7.1 Since we have remanded back the registration matter u/s 12A(1)(ac)(iii) back to the Id. CIT(E), in the assessee's appeal in I.T.A. No. 5/Asr/2025, this matter would also be remanded for reconsideration of the CIT (E) as this matter is to be taken up for approval in tandem with The registration application.

ITA. No. 12 /Asr/2025

The issue and the facts in ITA. No. 12 /Asr/2025 are exactly similar to the issue and facts discussed in ITA. No. 05 /Asr/2025 and therefore, our observation

and finding given in ITA. No. 05 /Asr/2025 shall apply to the appeal in ITA. No. 12 /Asr/2025 in *mutatis mutandis*, ordered accordingly.

9. In the result, all the three appeals of the assessee are allowed for statistical Purposes.

Order pronounced on 26.09.2025 in the open Court.

Sd/-
(UDAYAN DASGUPTA)
Judicial Member

Sd/-
(DR. M. L. MEENA)
Accountant Member

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Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy
By order